



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

July 13, 2009

Number: **INFO 2009-0150**  
Release Date: 9/25/2009

CONEX-130650-09

UIL: 170.10-01

Dear \_\_\_\_\_ :

I am responding to your email dated June 22, 2009, which you sent to IRS Governmental Liaison Gloria Sutton upon referral by

\_\_\_\_\_. You asked for clarification of the rules applicable to the carryover of charitable contributions made in 2001 and 2002. Specifically, you asked if there is any authority for a carryover of more than five years for a taxpayer who was widowed in 2009.

For contributions made in 2001 and 2002, taxpayers may carry over excess charitable contributions to the five succeeding taxable years (section 170(d)(1)(A) of the Internal Revenue Code (the Code)). An exception to the 5-year carryover rule applies only to certain conservation contributions made in taxable years beginning after December 31, 2005, and ending on or before December 31, 2009 (section 170(b)(1)(E)(ii) of the Code).

I am enclosing a copy of Publication 526, *Charitable Contributions*, which contains a discussion of the carryover rules on pages 15-18. Page 18 refers to a special rule for widows and widowers. However, this rule only affects the amount of a carryover and does not increase the period for which a widow or widower may take a carryover (section 1.170A-10(d)(4)(iii) of the Income Tax Regulations).

I hope this information is helpful. If you have any questions, please call me,  
, or , at .

Sincerely,

John P. Moriarty  
Chief, Branch 1  
Office of Associate Chief Counsel  
(Income Tax & Accounting)

Enclosure